

EXHIBIT C

Patricia Allrid
103 Dogwood Drive West
Macon, GA 31220

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To whom it may concern:

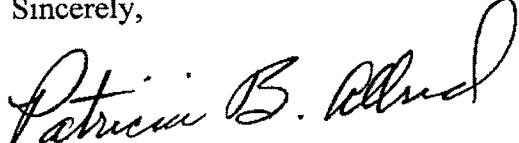
I worked for Blue Bird Corporation as a Corporate Purchasing Agent until my retirement in 2002. Bluebird Corporation was a customer of Rosco, Inc. during that time period.

I am aware that Rosco sells cross view mirrors with and without anti-glare tint on the upper area of the mirror. Examples of a Rosco cross view mirror that does not include a tint is Rosco's standard Hawkeye mirrors, part numbers 2365 and 3365. Examples of Rosco's mirrors that include an anti-glare tint in the upper area are Rosco's tinted Hawkeye mirrors, part numbers 2365T and 3365T.

During 2001 and 2002, before my retirement, our company purchased and installed tens of thousands of the Rosco cross view mirrors that have the anti-glare tint under Rosco mirror Hawkeye part number 3365T. Our company purchased almost none of Rosco cross view mirrors that do not contain the anti-glare tint.

The Rosco mirrors with the anti-glare tint are significantly superior to the mirrors that do not contain the tint and Bluebird purchased the Rosco mirrors with the anti-glare tint specifically because of this feature which is very important. Even though the Rosco mirrors with anti-glare tint cost more than the Rosco mirrors without the anti-glare tint, our company chose the Rosco mirrors with the anti glare tint for their improved performance..

Sincerely,



Patricia Allrid